

111TH CONGRESS
1ST SESSION

S. 101

To amend the Internal Revenue Code of 1986 to allow expenses relating to all home schools to be qualified education expenses for purposes of a Coverdell education savings account.

IN THE SENATE OF THE UNITED STATES

JANUARY 6, 2009

Mr. VITTER introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to allow expenses relating to all home schools to be qualified education expenses for purposes of a Coverdell education savings account.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. ALLOWANCE OF HOME SCHOOL EXPENSES AS**
4 **QUALIFIED EDUCATION EXPENSES FOR PUR-**
5 **POSES OF A COVERDELL EDUCATION SAV-**
6 **INGS ACCOUNT.**

7 (a) IN GENERAL.—Paragraph (3) of section 530(b)
8 of the Internal Revenue Code of 1986 (relating to quali-

1 fied elementary and secondary education expenses) is
2 amended by adding at the end the following new subpara-
3 graph:

4 “(C) PRIVATE SCHOOL.—For purposes of
5 this section, the term ‘private school’ includes
6 any home school that meets the requirements of
7 State law applicable to such home schools,
8 whether or not such school is deemed a private
9 school for purposes of State law.”.

10 (b) EFFECTIVE DATE.—The amendment made by
11 this section shall apply to taxable years beginning after
12 December 31, 2008.

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